IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 9TH APRIL 2007 / 19TH CHAITHRA 1929

WP(C).No. 4781 of 2007(T)

PETITIONER:

M/S.SINCERE DISTRIBUTORS,
WEST JUNCTION, NEDUNGANDOM, IDUKKI DITRICT,
THROUGH ITS PROPREITOR, BIJEESH THOMAS.

BY ADV. SRI.A.KUMAR

RESPONDENTS:

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1. THE STATE OF KERALA, REPRESENTED BY THE SECRETARY, MINISTRY OF FINANCE, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

2. THE COMMISSIONER, COMMERCIAL TAXES, THIRUVANANTHAPURAM.

3. THE COMMERCIAL TAX OFFICER, NEDUMGANDOM.

4. THE COMMERCIAL TAX INSPECTOR, COMMERCIAL TAX CHECK POST, MANJESHWAR.

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 09/04/2007, ALONG WITH WPC 4782 OF 2007 AND CONNECTED CASE, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX:

PETITIONER'S EXHIBITS:

EXT.P1-TRUE COPY OF THE CIRCULAR NO.50/2006 DATED 18-12-2006 ISSUED BY THE 2ND RESPONDENT.

EXT.P2-TRUE COPY OF THE CIRCULAR NO.53 OF 2006 DATED 22-12-2006 ISSUED BY THE 2ND RESPONDENT.

EXT.P3-TRUE COPY OF the CERTIFICATE EVIDENCING REGISTRATION DATED 9-2-2007.

K.BALAKRISHNAN NAIR, J.

W.P.(C).Nos.4781 of 2007, 4782 of 2007 & 4991 of 2007

Dated this the 9th day of April, 2007

JUDGMENT

In view of the judgment of this Court in W.P.(C) No.2844 of 2007 and connected cases, these writ petitions are dismissed.

K.BALAKRISHNAN NAIR, JUDGE.

MS